

(F) IN WICOMICO COUNTY, THERE SHALL BE ALLOWED UPON THE APPLICATION OF ANY HOMEOWNER WHO HAS ATTAINED THE AGE OF 65 YEARS BY JULY 1 OF ANY YEAR, WHICH IS THE FIRST DAY OF THE TAXABLE YEAR FOR WHICH THE CREDIT IS SOUGHT, AND WHOSE GROSS INCOME, OR WHOSE COMBINED GROSS INCOME, AS THE CASE MAY BE, IS NOT IN EXCESS OF \$6,000 FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE FISCAL YEAR OF APPLICATION, OR ANY HOMEOWNER WHO HAS NOT ATTAINED THE AGE 65 YEARS AND WHO RECEIVES BENEFITS AS A RESULT OF A FINDING OF PERMANENT AND TOTAL DISABILITY UNDER THE SOCIAL SECURITY ACT OR UNDER THE RAILROAD RETIREMENT ACT AND WHOSE GROSS INCOME INCLUDING SOCIAL SECURITY AND RAILROAD RETIREMENT BENEFITS DOES NOT EXCEED \$6,000 FOR THE CALENDAR YEAR IMMEDIATELY PRECEDING THE FISCAL YEAR APPLICATION, A SINGLE TAX CREDIT FROM COUNTY REAL PROPERTY TAXES UPON THE DWELLING FOR WHICH THE APPLICATION FOR TAX CREDIT IS MADE, WHICH TAX CREDIT SHALL EQUAL 50% OF THE ASSESSED VALUE OF THE DWELLING OR \$5,000, WHICHEVER IS THE LOWER AMOUNT, MULTIPLIED BY THE COUNTY TAX RATE. THE MINIMUM TAX CREDIT GRANTED TO QUALIFIED APPLICANTS SHALL BE \$3,000 MULTIPLIED BY THE COUNTY RATE. IN ORDER TO QUALIFY, APPLICANTS MAY DEDUCT FROM CIVIL SERVICE RETIREMENT BENEFITS AN AMOUNT EQUAL TO THE AVERAGE ANNUAL BENEFIT RECEIVED IN MARYLAND BY PERSONS WHO RETIRED AT THE AGE OF 65 OR OLDER UNDER THE SOCIAL SECURITY AND RAILROAD RETIREMENT ACTS FOR THE PRIOR CALENDAR YEAR. THE COMPTROLLER SHALL DETERMINE THE AMOUNT OF THE AVERAGE BENEFIT ANNUALLY. APPLICATION FOR A TAX CREDIT SHALL BE AS PROVIDED IN SECTION 49C OF THIS ARTICLE. THE DEFINITIONS IN SUBSECTION (B) OF THIS SECTION SHALL BE APPLICABLE TO ANY CREDIT GRANTED UNDER THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1974.

Approved April 30, 1974.

CHAPTER 304

(Senate Bill 129)

AN ACT concerning

Sexual Discrimination - Work Release Program

FOR the purpose of eliminating sexually discriminatory references in the Division of Correction's "extended work release program".